

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 9700 Park County Coop 34 Park

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$5,524**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	254	1,495,159	466,347	446,856	
2007	252	1,566,689	463,784	443,232	0
2008			474,245	454,279	5,524

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 71,530

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,886
Per-student amount for FY 2007----- 6,217

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 9700 Park County Coop 34 Park

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School Fiscal Year 2008 by this amount: **\$5,524**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	254	1,495,159	682,401	812,758	
2007	252	1,566,689	671,676	895,013	0
2008					5,524

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 82,255

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,200

Per-student amount for FY 2007----- 3,552

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Park County Coop 9700

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Arrowhead Elem 1215						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	41513.96	22069.48
			2XX	Personal Services - Employee Benefits	4984.81	3200.18
			3XX	Purchased Professional and Technical Services	420.00	.00
			6XX	Supplies and Materials	3118.41	3175.80
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	.00	10820.06
			2XX	Personal Services - Employee Benefits	.00	1927.34
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	.00	4479.77
			2XX	Personal Services - Employee Benefits	.00	30.05
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	6493.22	3365.44
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	.00	1685.70
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	.00	667.97
District/Coop Totals					56,530.40	51,421.79

Cooke City Elem 0617

					.00	.00
District/Coop Totals					0.00	0.00

Gardiner Elem 0614

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	46973.72	62176.33
			2XX	Personal Services - Employee Benefits	8687.51	7684.64
			5XX	Other Purchased Services	245.90	246.25
			6XX	Supplies and Materials	1967.20	723.65
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	.00	37.63

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Park County Coop 9700

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Gardiner Elem 0614						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8601.41	11200.28
			District/Coop Totals			66,475.74 82,068.78

Gardiner H S 1191

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	34932.55	31852.75
			2XX	Personal Services - Employee Benefits	4583.21	4571.48
			5XX	Other Purchased Services	169.85	47.25
			6XX	Supplies and Materials	1616.52	239.90
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5149.91	4584.29
			District/Coop Totals			46,452.04 41,295.67

Livingston Elem 0612

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	458832.91	444074.79
			2XX	Personal Services - Employee Benefits	82748.98	95584.79
			3XX	Purchased Professional and Technical Services	251.45	134.00
			6XX	Supplies and Materials	1029.15	1075.15
		21XX	Support Services - Students			
			5XX	Other Purchased Services	925.75	1187.41
			6XX	Supplies and Materials	322.83	16.48
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	178.03	.00
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	4448.75	1846.50
			5XX	Other Purchased Services	50.11	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	68039.83	76459.70
910			2XX	Personal Services - Employee Benefits	971.08	.00
		27XX	Student Transportation Services			

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Park County Coop 9700

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Livingston Elem 0612						
14		Retirement Fund				
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
		2XX	Personal Services - Employee Benefits		.00	47.97
15		Miscellaneous Programs Fund				
	280	Special Education - Local and State				
		1XXX	Instruction			
617		1XX	Personal Services - Salaries		.00	10000.00
District/Coop Totals					617,798.87	630,426.79

Park County Coop 9700

14	Retirement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	2343.38	684.02	
		21XX	Support Services - Students				
			2XX	Personal Services - Employee Benefits	11038.17	22486.31	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	5570.68	1551.32	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	101.95	.00	
82	Interlocal Agreement Fund						
	280	Special Education - Local and State					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	5253.96	8640.18	
			2XX	Personal Services - Employee Benefits	.00	60.16	
			3XX	Purchased Professional and Technical Services	709.00	.00	
			5XX	Other Purchased Services	2036.32	.00	
			6XX	Supplies and Materials	21273.57	2015.00	
			8XX	Other Expenditures	1416.01	.00	
		21XX	Support Services - Students				
			1XX	Personal Services - Salaries	132726.58	148407.45	
			2XX	Personal Services - Employee Benefits	10417.10	17981.70	
			3XX	Purchased Professional and Technical Services	5647.37	5123.00	
			5XX	Other Purchased Services	.00	800.00	
		221X	Improvement of Instruction Services				
			6XX	Supplies and Materials	2299.60	492.50	
		23XX	Support Services - General Administration				
			3XX	Purchased Professional and Technical Services	3941.76	.00	
		24XX	Support Services - School Administration				
			1XX	Personal Services - Salaries	.00	9348.04	
			2XX	Personal Services - Employee Benefits	.00	1164.19	
			4XX	Purchased Property Services	.00	162.80	

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Park County Coop 9700

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Park County Coop 9700						
82	Interlocal Agreement Fund					
280	Special Education - Local and State					
24XX	Support Services - School Administration					
6XX	Supplies and Materials					
					1896.17	1610.55
District/Coop Totals					206,671.62	220,527.22

Park H S 0613

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries					
					229732.73	246382.12
2XX	Personal Services - Employee Benefits					
					48711.66	66421.95
5XX	Other Purchased Services					
					869.92	.00
6XX	Supplies and Materials					
					2374.89	1486.39
221X	Improvement of Instruction Services					
5XX	Other Purchased Services					
					118.69	.00
23XX	Support Services - General Administration					
3XX	Purchased Professional and Technical Services					
					.00	1050.00
5XX	Other Purchased Services					
					33.40	.00
10	Transportation Fund					
280	Special Education - Local and State					
27XX	Student Transportation Services					
1XX	Personal Services - Salaries					
					40979.41	38763.35
2XX	Personal Services - Employee Benefits					
					10505.04	8054.46
4XX	Purchased Property Services					
					819.82	150.00
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits					
					35750.17	39176.84
27XX	Student Transportation Services					
2XX	Personal Services - Employee Benefits					
					5829.02	5369.45
15	Miscellaneous Programs Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries					
					.00	10000.00
District/Coop Totals					375,724.75	416,854.56

Pine Creek Elem 0620

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
6XX	Supplies and Materials					
					6592.00	.00

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Park County Coop 9700

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Pine Creek Elem 0620						
District/Coop Totals					6,592.00	0.00

Shields Valley Elem 1227

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				59348.42	59657.12
2XX	Personal Services - Employee Benefits				13705.77	13957.83
5XX	Other Purchased Services				158.36	.00
6XX	Supplies and Materials				1884.62	1769.00
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				9154.78	9172.14
District/Coop Totals					84,251.95	84,556.09

Shields Valley H S 1228

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				25292.83	26277.01
2XX	Personal Services - Employee Benefits				3690.91	3950.44
5XX	Other Purchased Services				277.68	.00
6XX	Supplies and Materials				869.54	4083.91
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				3731.75	4463.91
District/Coop Totals					33,862.71	38,775.27

Springdale Elem 0635

01	General Fund					
280	Special Education - Local and State					
1XXX	Instruction					
1XX	Personal Services - Salaries				743.10	762.46
6XX	Supplies and Materials				55.86	.00
District/Coop Totals					798.96	762.46

Prime Applicant Totals 1,495,159.04 1,566,688.63